

Wisconsin Department of Public Instruction, Financial Services Team
WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

DEPARTMENT OF PUBLIC INSTRUCTION
COMMON SCHOOL FUND (SCHOOL LIBRARY) AID

255.103

I. PROGRAM OBJECTIVES

Common School Fund Aid is distributed to school districts for the purchase of instructional media center materials. It is distributed on a per capita basis according to the school census.

II. PROGRAM PROCEDURES

Allocations are calculated by dividing the total Common School Fund income by the total number of children ages 4-19 residing in Wisconsin school districts as reported on the school census. The DPI then apportions such amount to each school district based on the number of children shown in the district's census.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

The following Objects in Function 222 000 "Library Media" qualify as eligible "instructional media" expenditures of Common School Fund Aid:

Object	Descriptor
431	Audio-Visual Media
432	Library Books
433	Newspapers
434	Periodicals
435	Computer Software Programs
438	Microfilm
439	Other Media

SUGGESTED AUDIT PROCEDURE:

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Test expenditures coded to Function 222 000 and eligible object accounts.

B. ELIGIBILITY

The school district, except a Union high school district, must submit school census data as of June 30 via the School Finance Reporting Portal, Non-Financial Data Home.

SUGGESTED AUDIT PROCEDURE

Review procedures used to compile the school census and evaluate for adequacy.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING

The total of eligible objects reported under Function 222 000 must be at least equal to Common School fund revenue, Source 613, "Library Aid."

SUGGESTED AUDIT PROCEDURE

Determine eligible expenditures are equal to Common School Fund revenue.

D. REPORTING REQUIREMENTS

COMPLIANCE REQUIREMENT

Eligible costs are reported in the general fund, fund 10 of the annual report in SAFR. Census data is reported in the Non-Financial Data Home of SAFR.

SUGGESTED AUDIT PROCEDURE

Determine reported data accurately reflects supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and provisions for the auditor to test for.